



Tab #2

## **Major Revenue Source Definitions by Fund**

### **GENERAL FUND:**

Ad Valorem-Property taxes are levied via a millage rate set by the Board of County Commissioners on an annual basis per provisions set forth in the Florida State Constitution.

Small County Sales Tax-The local discretionary sales surtax applies to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions pursuant to Ch. 212, F. S., and communications services as defined for purposes of Ch. 202, F.S. The tax rate levied by Sumter County is 1% and was instituted on January 1, 1993 and is effective until repealed.

Communications Services Tax- The Communications Services Tax Simplification Law was enacted to restructure taxes on telecommunications, cable, direct-to-home satellite, and relate services that existed prior to October 1, 2001. The state levies a state tax of 6 to 8 percent on retail communications services and 10.8 percent on direct-to-home satellite. The gross receipts tax is levied at a rate of 2.37 percent on all communications related services. The counties can levy a tax of up to 1.6 percent with an additional add on of .24 percent if permit fees authorized pursuant to s. 337.401, F. S. are not collected.

Tax Collector Fees – Fees associated with worked processed through the Tax Collector's Office authorized in various statutes.

Clerk of Circuit Court Fees – Fees associated with recording documents and other charges authorized in Ch. 28, F.S.

Planning & Zoning Fees- These fees are imposed via resolution for processing planning and zoning applications. The newest fee schedule will take effect October 1, 2007.

### **COUNTY TRANSPORTATION TRUST**

Local Option Fuel Tax- This can be levied at a rate of 1 to 6 cents on every net gallon of motor and diesel fuel sold within the county. We currently levy the full 6 cents. An additional local option of up to 5 cent on motor fuel is available for levy. To-date, none of this option has been levied.

Ninth Cent Fuel Tax- This is levied at the rate of 1 cent on every net gallon of motor and diesel fuel sold within the county. Counties can use the proceeds for transportation related expenditures.

County Fuel Tax (7<sup>th</sup> cent)-This is levied at the rate of 1 cent per gallon of motor fuel. The counties can use the proceeds for transportation related expenditures.

Const Gas Tax 20% portion (5<sup>th</sup> & 6<sup>th</sup> cent)-Per the Florida State Constitution a state tax of 2 cents per gallon is levied on motor fuel. These funds can only be used for the acquisition, construction and maintenance of roads.

### **SOLID WASTE FUND**

Tipping Fees- These fees are imposed via resolution and are currently set at \$49.50 per ton.

## **SECONDARY TRUST FUND**

Constitutional Gas Tax 80% portion (5<sup>th</sup> & 6<sup>th</sup> cent) - Per the Florida State Constitution a state tax of 2 cents per gallon is levied on motor fuel. These funds can only be used for the acquisition, construction and maintenance of roads.

## **SECTION 8 HOUSING GRANT FUND**

Section 8 Grant - Funded by HUD (Housing and Urban Development), this program provides rental assistance to families with extremely low and very low income for as long as it is needed.

## **SUMTER COUNTY GOVERNMENT OFFICE BUILDING**

Rents - Collected via lease agreements.

## **LAW ENFORCEMENT TRUST FUND**

Forfeitures - Pursuant to F.S. 943.365 (1), the Federal Law Enforcement Trust Fund is created within the Department of Law Enforcement. The department may deposit into the trust fund receipts and revenues received as a result of federal criminal, administrative, or civil forfeiture proceedings and receipts and revenues received from federal asset-sharing programs.

## **TOURIST DEVELOPMENT FUND**

Tourist Development Tax - FS 125.0104; Effective January 2005 per referendum November 2004; TDC and Chamber recommend funding projects to BOCC. We are currently levied at the 2% level.

## **ANTI-DRUG ABUSE FUND**

Local Law Enforcement Block Grants – Grant funds received through the Federal Government.

## **EMERGENCY TELEPHONE SYSTEM FUND**

911 Local Assessment – Pursuant to Ch. 365.171 (13) F.S., 50 cent per month per line is collected by the telephone companies and returned to county (less administrative fee). The statute lists authorized uses in 911 operations and equipment and has restrictions on carry forward to 10% for capital improvements by resolution of the BOCC or by an adopted CIP identifying project.

## **SHIP PROGRAM**

SHIP Grant - The State Housing Initiative Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment. This is funded through a portion of the documentary stamp tax collections.

## Revenue Definitions

### **TRANSIT FUND**

Section 5311 Operating Grant - Federal grant 5311 is a grant for rural and small urban areas that provides formula funding to states for the purpose of supporting public transportation. It is apportioned in proportion to each State's non-urbanized population. The maximum federal share for operating assistance is 50 percent of the net operating costs, but the amount awarded is figured by a formula

Section 5310 Grant - Federal grant 5310 is a 90% grant for buses for either replacement or expansion. This year we applied for the replacement of five buses.

Transportation Disadvantaged Equipment Grant - The 2007/08 Transportation Disadvantaged Trust Fund is administered by the Commission for the Transportation Disadvantaged. The purpose is to provide a dedicated funding source for the operational expenses and transportation disadvantaged citizens. The grant allocations are set annually by the Commission. These funds are for non-sponsored passenger trips at the rates indicated on the form titled "Transportation Disadvantaged Trust Fund Service Rates". No capital equipment is part of this agreement.

Service Development Grant - The 2007/08 Transportation Disadvantaged Trust Fund is administered by the Commission for the Transportation Disadvantaged. The purpose is to provide a dedicated funding source for the operational expenses and transportation disadvantaged citizens. The grant allocations are set annually by the Commission. These funds are for non-sponsored passenger trips at the rates indicated on the form titled "Transportation Disadvantaged Trust Fund Service Rates". No capital equipment is part of this agreement.

### **POLICE EDUCATION FUND**

Court Costs -Traffic tickets- The revenue in this fund is generated by assessing an additional \$2 on traffic tickets to be used for expenditures for criminal justice education degree programs and training courses, including basic recruit training, for their respective officers and employing agency support personnel, provided such education degree programs and training courses are approved by the employing agency administrator, on a form provided by the commission, for local funding.

### **CRIME PREVENTION FUND**

Court Costs - County Criminal – Pursuant to Ch. 775.083(2) F.S., court costs are assessed and collected \$50 for a felony and \$20 for any other offense and deposited by the clerk of the court. The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under ss. 163.501-163.523.

### **ANIMAL CONTROL VIOLATIONS**

Court Costs- Fines from the Animal Control Ordinance 2001-9 provide designation of the use of fines received by the County for training of Animal Control employees.

### **BOATING IMPROVEMENT FUND**

Vessel Registration Fees- This revenue is collected for vessel registration fees per Florida Statutes 328.72 (15). These funds are used for the design and development of the park facilities and boat ramps around our local waterways. The fees are collected and distributed by the Tax Collector.

### **BUILDING SERVICES FUND**

Building Permits- Fees imposed to fund the Building Services Department. The newest fee schedule will take effect July 1, 2007.

### **KITCHEN FACILITY**

Rents - Collected via lease agreement.

### **ALCOHOL/DRUG ABUSE FUND**

Court Costs-Traffic- In addition to any fine imposed by law for any criminal offense under chapter 893 or for any criminal violation of s. 316.193, s. 856.011, s. 856.015, or chapter 562, chapter 567, or chapter 568, the court shall be authorized, pursuant to the requirements of s. 938.21, to impose an additional assessment in an amount up to the amount of the fine authorized for the offense. Such additional assessments shall be deposited for the purpose of providing assistance grants to drug abuse treatment or alcohol treatment or education programs as provided in s. 893.165.

### **COURT IMPROVEMENT FUND**

Court Facility Fee- This fund receives a surcharge not to exceed \$15.00 for any non-criminal traffic violation and criminal violations of Disposition of Traffic Infractions listed in the Florida Statutes section 318.17. This surcharge was established via ordinance in 2004 for the purpose of funding the state court facilities under Florida Statue Chapter 318.18.

### **COURT LOCAL REQUIREMENTS**

Additional Court Costs-Criminal Cases- Pursuant to FS 939.185 the \$65.00 additional fee collected by the courts when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense under Florida Statutes. These funds will be split 25% each to Law Library, Legal Aid, Innovative Court Programs and Teen Court.

### **COURT TECHNOLOGY FUND**

Recording Fees - Pursuant to FS Chapter 29.008, an additional service charge of \$4.00 per page is paid to the Clerk for recording documents. Of the \$4.00, \$2.00 is returned to the Board to fund information technology related costs for the court system.

### **RADIO COMMUNICATIONS FUND**

Court Costs-Traffic- FS 318.21 (9); \$12.50 from each moving traffic violation is collected by Clerk and must be used to fund participation in an intergovernmental radio communication program approved by the Department of Management Services.



**STORMWATER FUND**

Stormwater Grant - Cooperative Funding Agreements with Southwest Florida Water Management.

**TENANT BASED RENTAL ASSISTANCE FUND**

TBRA Grant- Funded by Housing and Urban Development and distributed by the Florida Housing Finance Corporation, the Home Tenant Rental program provides rental assistance to families with extremely low and very low incomes for a period of two (2) years.

**WIRELESS E911 FUND**

911 Wireless Assessment- FS 365.172-173; 50 cent per month per each service number fee imposed; 44% of monies distributed to counties based on total number of wireless subscriber billing addresses in each county; 2% distributed to rural counties (75,000 or less); proceeds used to pay recurring costs of providing 911 or E911 service; County may carry forward up to 30% of total funds distributed during a calendar year for capital outlay, capital improvements or equipment replacement.

**FLORIDA ORGANIC CENTER FOR EXCELLENCE FUND**

FL DEP Force Grant- Florida Organic Recycling Center for Excellence (FORCE) which represents cooperative funding agreements between the Florida Department of Environmental Protection, Sumter County and private and public researchers.

**ROAD IMPACT FEE FUND –COUNTYWIDE**

Impact Fees- Road impact fees were imposed pursuant to local ordinance sec. 20-41 to provide a source of revenue to fund construction or improvement of the road system impacted by growth, but limited to the following roads: SR 48, US 301, US 441. The current countywide impact fee is \$897.14.

**ROAD IMPACT FEE FUND-DISTRICT ONE**

Impact Fees- Road impact fees were imposed pursuant to local ordinance sec. 20-41 to provide a source of revenue to fund construction or improvement of the road system impacted by growth, but limited to the following roads: C-462, C-466, C-466A, C-468, C-470, CR 221, CR 139, and CR 139 extension unless amended by ordinances. The current District 1 impact fee is \$2,585.08.

**ROAD IMPACT FEE FUND-DISTRICT TWO**

Impact Fees - Road impact fees were imposed pursuant to local ordinance sec. 20-41 to provide a source of revenue to fund construction or improvement of the road system impacted by growth, but limited to the following roads: C-48 and C-469 unless changed by ordinance. The current District 2 impact fees are \$1,409.90.

**SUMTER FIRE IMPACT FEE FUND**

Sumter Fire Impact Fees- Impact Fees were imposed for Fire in October 2005 pursuant to local ordinance sec. 8-42 to provide infrastructure needs due to growth.

**THE VILLAGES FIRE IMPACT FEE FUND**

Villages Fire Impact Fees- Impact Fees were imposed for Fire in October 2005 pursuant to local ordinance sec. 8-22 to provide infrastructure needs due to growth.

**SUMTER FIRE DISTRICT FUND**

Assessments- The Board of County Commissioners levies an annual assessment via resolution for the purpose of funding fire rescue services benefiting improved property located within all areas of Sumter County.

**THE VILLAGES FIRE DISTRICT FUND**

Assessments- The Board of County Commissioners levies an annual assessment via resolution for the purpose of funding fire rescue services benefiting improved property located within all areas of Sumter County.

**LAKE PANASOFFKEE CANAL CLEANOUT FUND**

SWFWMD Funding is the major revenue source as well as a transfer from the General Fund.

**CHOOSE LIFE SPECIALTY PLATES**

Choose Life Specialty Plates Revenue- Revenue returned to the County from purchase of specialty license plates. These fees are collected and used in accordance with FS 320.08058 (30).

**FLORIDA ARTS LICENSE PLATES**

FL Arts License Plates Revenue- Revenue returned to the County from purchase of specialty license plates. Used and collected pursuant to Ch. 320.08058 F.S., articles 04-05 Sect 12 a & b.

**EMS COUNTY GRANT**

EMS County Grant- The EMS County Grant fund accounts for the State grant funds for the purchase of first responder equipment to be used within Sumter County.

**LOCAL MOSQUITO CONTROL PROGRAM**

Transfer from General Fund

**STATE MOSQUITO CONTROL PROGRAM**

State Mosquito Grant – Grant received annually through the State of Florida to assist with mosquito control.

### **'06, '03, & '98 SINKING FUND**

State Revenue Sharing -The Florida Revenue Sharing Act of 1972 created this program by which the state shares a portion of the sales and use tax and net cigarette tax collections with the counties. There are no use restrictions on these monies, however, the Board has pledged to repayment of bond debt.

½ Cent Sales Tax - In 1982 this program was initiated to distribute a portion of the state sales revenue tax to counties and municipalities. It is given out via three separate distributions, ordinary, emergency and supplemental. In July 2006 an additional distribution for fiscally constrained counties was established. Sumter County currently receives the ordinary, supplemental and fiscally constrained distributions. There are no restrictions on the usage, however, the Board has pledged to repayment of bond debt.

Pari-Mutual- Pursuant to F.S. 212.20(6)(d)7 this is distributed annually to the counties.

### **CAPTIAL OUTLAY-AG CENTER**

Transfer from General Fund

### **CAPTIAL OUTLAY RESERVE FUND**

The major funding source is a transfer from the General Fund. There are also transfers from other funds as necessary depending on the related projects. There are also grants from multiple sources depending on the projects included in the fund.

### **CONSTRUCTION FUND**

Bond Proceeds- These are the proceeds of the bond debt issued in 2006.

### **GROUP INSURANCE FUND**

Premiums, Employees – The Board provides for health plan premiums for county employees with budgeting shown in the funds and costs centers where employees are assigned.

Premiums, Dependent – Premiums for dependent health plan coverage is made through payroll deduction from employee's salary.

Premiums, Retiree & COBRA – Premiums for retiree and COBRA participants is received through direct payment by the health plan participant.

### **HEALTH TRUST**

Ad Valorem - The Board levies Ad Valorem taxes to assist in the support of the local Health Department that is funded primarily by the State of Florida and fees